रजिस्ट्री सं० डी-(डी)-72 REGISTERED No. D-(D)-72

भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY

भाग II—खण्ड 1
PART II—Section 1

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं० 73] नई दिल्ली, शनिवार, सितम्बर 1, 1984/भाद्र 10, 1906 (शक)
No. 73] NEW DELHI, SATURDAY, SEPTEMBER 1, 1984/BHADRA 10, 1906 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके ।
Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 1st September, 1984/Bhadra 10, 1906 (Saka)

THE ANDAMAN AND NICOBAR ISLANDS (AMENDMENT) REGULATION, 1984

No. 2 OF 1984

Promulgated by the President in the Thirty-fifth Year of the Republic of India.

A Regulation further to amend the Andaman and Nicobar Islands Regulation, 1876.

WHEREAS by reason of certain liquor not being manufactured or produced in the Union territory of the Andaman and Nicobar Islands, countervailing duty is not leviable on such liquor which is imported into that territory;

AND WHEREAS the consumption, except for medicinal purposes, of such liquor would be injurious to health and the levy of a special duty on the importation of such liquor into the Union territory of the Andaman and Nicobar Islands would be an endeavour towards bringing about prohibition of the consumption as aforesaid of such liquor;

NOW, THEREFORE, in exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

Short title and commencement.

1. (*1*) This Regulation may be called the Andaman and Nicobar Islands (Amendment) Regulation, 1984.

(2) This section and section 6 shall come into force at once, and the remaining provisions of this Regulation shall be deemed to have come into force on the 24th day of October, 1973.

Substitution of certain expression for certain other expression.

2. Throughout the Andaman and Nicobar Islands Regulation, 1876 (hereinafter referred to as the principal Regulation), for the words "Chief Commissioner", wherever they occur, the word "Administrator" shall be substituted.

Amendment of section 3.

3. In section 3 of the principal Regulation, for the definition of the expression "section", the following definitions shall be substituted, namely:—

"'Administrator' means the Administrator of the territory appointed under article 239 of the Constitution;

'beer' includes ale, stout, porter and any other fermented liquor usually made from malt;

'country liquor' means liquor manufactured or produced in any part of India, other than foreign liquor;

'duty' means the duty of excise or countervailing duty or, as the case may be, special duty;

'foreign liquor' means beer, brandy, whisky, gin, rum, milk punch, wines and such other liquor as may, by notification in the Andaman and Nicobar Islands Gazette, be declared by the Administrator, as foreign liquor for the purposes of this Regulation;

'import' means bringing into the territory from any place in India beyond the limits of the territory;

'liquor' includes spirits of wine, methylated or denatured spirits, spirits, wines, toddy, beer, feni and all liquids consisting of, or containing, alcohol, other than medicinal and toilet preparations containing alcohol;

'proof litre' means a litre of a mixture of ethyl alcohol and distilled water which at the temperature of 10.5 degrees Centigrade weighs exactly twelve-thirteenths (12|13) parts of an equal measure of distilled water at the same temperature;

'section' means a section of this Regulation;

'special duty' means a tax on the import of any description of liquor being description of liquor on which countervailing duty as is mentioned in entry 51 of List II in the Seventh Schedule to the Constitution is not imposable on the ground merely that such description of liquor is not being manufactured or produced in the territory;

'territory' means the Union territory of the Andaman and Nicobar Islands.".

Insertion of new section 31A

4. After section 31 of the principal Regulation, the following section shall be inserted, namely:—

Levy and collection of duty.

"31A. There shall be levied and collected in the manner provided by this Regulation and the rules thereunder and at such rates, not exceeding the rates set forth in the Schedule, as the Administrator may, by notification in the Andaman and Nicobar Islands Gazette, specify, a duty of excise or a countervailing duty or a special duty, as the case may be, on all liquor of the descriptions specified in the Schedule, being liquor manufactured or produced in, or brought into, the territory and such duty shall be payable by the person manufacturing or producing or importing such liquor:

Provided that no such duty shall be levied on toddy when used for the manufacture of jaggery, vinegar, yeast, neera or when drunk as such.

Explanation.—For the removal of doubts, it is hereby declared that in any notification under this section, it shall not be necessary to specify separately the rate of countervailing duty or special duty and, unless otherwise provided in such notification expressly, any rate specified in such notification as the rate of excise duty in respect of any description of liquor shall be deemed to be also the rate of countervailing duty or special duty, as the case may be, in respect of such description of liquor.".

Insertion of Schedule.

5. After section 35 of the principal Regulation, the following Schedule shall be inserted, namely:—

"THE SCHEDULE

(*See* section 31A)

S No.	Description of liquor	Rate Rs. ps.
1	2	3
1.	Foreign liquor, other than milk punch, wines and beer.	25.00 per proof litre
2.	Milk punch and wines	6.00 per bulk litre.
3.	Beer	3.00 per bulk litre
4.	Country liquor	3.00 per proof litre
5.	Rectified spirit or absolute alcohol except when used for manufacture of liquor or for medicinal purposes.	2.50 per proof litre.
6.	Blended country liquor	2.00 per bulk litre in addition to the duty on country liquor.".

Validation and saving.

6. (*1*) Notwithstanding any judgment, decree or order of any court or other authority, anything or any action done or taken or purported to have been done or taken under the principal Regulation, and the rules thereunder, before the date of promulgation of this Regulation shall be, and shall be deemed always to have been, as valid and effective as if such thing or action had been done or taken under the principal Regulation, as amended by this Regulation, and accordingly—

(*a*) any duty or fee levied, assessed or collected or purporting to have been levied, assessed or collected under the principal Regulation, and the rules thereunder, before the date of promulgation of this Regulation shall be deemed to have been validly levied, assessed or collected in accordance with law;

(*b*) no suit or other proceeding shall be maintained or continued in any court or before any authority for the refund, and no enforcement shall be made by any court or other authority of any decree or order directing the refund, of any such duty or fee which has been so collected;

(c) recoveries shall be made in accordance with the provisions of the principal Regulation, and the rules thereunder, of all amounts which would have been collected as duties or fees under the principal Regulation by reason of the amendments made in the principal Regulation by this Regulation but which had not been collected.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person before the date of promulgation of this Regulation shall be punishable as an offence which would not have been so punishable if this Regulation had not been promulgated.

(*2*) The amendments made in the principal Regulation by this Regulation, and the provisions of sub-section (*1*) of this section, shall not apply to, or in relation to, any case in which, under the order of the High Court, refund had been made before the date of promulgation of this Regulation of any duty collected under the principal Regulation and the rules thereunder.

ZAIL SINGH,
President.

R. V. S. PERI SASTRI,
Secy. to the Govt. of India.

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1984